IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Group Art Unit: 2652
	Akio Furukawa, et al.)	Confirmation No.: 9867
Application No. 10/826,127)	
Filed:	April 16, 2004)	Examiner: Brian E. Miller
For:	A Magnetic Head Using Magneto- Resistive Effect)	
MAIL STOP AMENDMENT Commissioner for Patents P.O. Box 1450			

RESPONSE TO DECEMBER 7, 2006 OFFICE ACTION

Dear Sir:

Alexandria, VA 22313-1450

This Amendment is submitted in response to the Office Action mailed December 7, 2006. Applicants respectfully request amendment of the patent application, and reconsideration and allowance of the pending claims.